

RECEIVED  
LEGISLATIVE AUDITOR

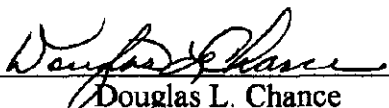
STATE OF LOUISIANA CAMERON PARISH SCHOOL BOARD  
PARISH OF CAMERON 06 DEC -1 AM 11:44 FISCAL YEAR ENDED: JUNE 30, 2005

### AFFIDAVIT

**BEFORE ME**, the undersigned authority, personally came and appeared, Douglas L. Chance, Superintendent, Cameron Parish School Board, a resident of Cameron Parish who attested to the following:

I, Douglas L. Chance, Superintendent, Cameron Parish School Board have been in my above referenced capacity since January 6, 2003. I have personal knowledge that the agency's financial records were destroyed by the catastrophic effects of Hurricane Rita. Less than five percent of the agency's aforementioned records for the fiscal year ended June 30, 2005 are currently available. However, there is not sufficient evidence to provide for an audit as required by the audit law of the State of Louisiana.

There are insufficient records to report in any manner to the Legislative Auditor. I understand that this affidavit and the accompany financial reports, if applicable, serve as a special reporting for fiscal year ended June 30, 2005 given the catastrophic destruction of the records. I have developed a plan for complying with the reporting requirements of the audit law for all future years.

  
Douglas L. Chance

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Superintendent, Cameron Parish School Board  
P. O. Box 1548, Cameron, LA 70631

(337) 475-9167 or (337) 794-9461

Release Date 2/28/07

November 30, 2006  
Date

**SWORN TO** and subscribed before me, Notary, this 30<sup>th</sup> day of November, 2006.

  
**NOTARY PUBLIC**

Printed or Typed Name: Robert Julius Williams  
Notary ID or Bar Roll No.: 24909  
My commission is for life

## Policy Statement for

### Auditees Whose Records Have Been Destroyed by Hurricanes Katrina and Rita

Due to the catastrophic effects of Hurricanes Katrina and Rita, it has come to my attention that some auditees, primarily local auditees, are unable to provide the assurance detailed in the audit law because of a loss of records due to the natural disasters of the aforementioned hurricanes.

In my capacity as Legislative Auditor, I am empowered by the Constitution to be the fiscal advisor to the Legislature and to perform duties and functions relating to auditing fiscal records of the state, its agencies, and political subdivisions. In this capacity, I have the authority to compile financial statements and to examine, audit, or review the books and accounts of the state treasurer, all public boards, commissions, agencies, departments, political subdivisions of the state, public officials and employees, public retirement systems ...municipalities and all other public or quasi-public agencies or bodies, hereinafter collectively referred to as the "auditee" R.S. 24:513A(1)(a). I exercise my responsibilities and duties through the employment of professional personnel in the unclassified service of the state and through the approval of the engagements of licensed certified public accountants retained by auditees.

The audit law is specific in regard to the standards by which audits and reviews are to be conducted by the Legislative Auditor and persons appointed by him or approved by him. The law is, however, silent as regards the Legislative Auditor's responsibilities for reporting when the records of an agency have been destroyed as above described. However, the underlining premise of the Constitution and audit law is that the Legislative Auditor is empowered to determine, within generally accepted governmental auditing standards, the best manner of reporting in order to render to the Legislature and the citizens of Louisiana a fair and accurate account of the fiscal reco

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*6-30-04*

*Engagement not attached*

ector of Advisory Services has concluded that  
artially destroyed, the Director of Advisory  
o what reporting will be acceptable to the  
he agency head execute an affidavit wherein  
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ead within the affidavit assure that there is a  
g as required by the audit law for subsequent

it and the Director of Advisory Services'  
thority for that auditee's reporting for the

  
Signature

  
Date